

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et
al.*,

Debtors.

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

PUERTO RICO SALES TAX FINANCING
CORPORATION,

Debtor.

PROMESA
Title III
No. 17 BK 3283-LTS
(Jointly Administered)

PROMESA
Title III
No. 17 BK 3284-LTS

**JOINT NOTICE OF APPEAL TO THE UNITED STATED COURT
OF APPEALS FOR THE FIRST CIRCUIT**

COMES NOW, MARK ELLIOTT represented by the undersigned attorney and PETER C. HEIN AND LAWRENCE B. DVORES¹ both of whom appear *pro se*, as secured creditors and parties in interest in the above captioned cases, and all of whom hereby appeal to the United States Court of Appeals for the First Circuit from the following orders and final orders and judgments entered by the United District Court for the District of Puerto Rico in the herein captioned cases, as well as all prior orders encompassed within the Amended Order and Judgment Confirming the

¹ Mr. Peter C. Hein and Mr. Lawrence B. Dvores are not represented by the undersigned law firm of Godreau & Gonzalez, Law, and are appearing *pro se*.

Third Amended Title III Plan (filed February 5, 2019 and listed below) including but not limited to the prior orders included in the listing below:

- (1) *Amended Order and Judgment Confirming the Third Amended Title III Plan of Adjustment of Puerto Rico Sales Tax Financing Corporation (filed February 5, 2019 as Docket 5055 in case 17-03283 & Docket 561 in case 17-3284);*
- (2) *Amended Memorandum of Findings of Fact and Conclusions of Law in Connection with the Confirmation of the Third Amended Title III Plan of Adjustment of Puerto Rico Sales Tax Financing Corporation (filed February 5, 2019 as Docket 5053 in case 17-03283 & Docket 560 in case 17-3284);*
- (3) *Order and Judgment Confirming the Third Amended Title III Plan of Adjustment of Puerto Rico Sales Tax Financing Corporation (filed February 4, 2019 as Docket 5048 in case 17-03283 & Docket 559 in case 17-3284).*
- (4) *Memorandum of Findings of Fact and Conclusions of Law in Connection with the Confirmation of the Third Amended Title III Plan of Adjustment of Puerto Rico Sales Tax Financing Corporation (filed February 4, 2019 as Docket 5047 in case 17-03283 & Docket 558 in case 17-3284);*
- (5) *Memorandum Opinion and Order Approving Settlement between Commonwealth of Puerto Rico and Puerto Rico Sales Tax Financing Corporation (filed February 4, 2019 as Docket 5045 in case 17-03283);*
- (6) *Disclosure Statement Order (filed November 29, 2018 as Docket 375 in case 17-3284);*
- (7) *Notice Regarding the Proper Method for Submission of Objections to the Proposed COFINA Plan of Adjustment (filed December 10, 2018 in case 17-3284).*

The parties to the orders listed above which are here appealed from and the names and addresses of their respective attorneys are as follows:

(1) United States Trustee for the District of Puerto Rico

Monsita Lecaroz, Esq.
Edificio Ochoa,
500 Tanca Street, Suite 301,
San Juan, PR 00901

(2) The Financial Oversight and Management Board of Puerto Rico,

Proskauer Rose LLP, 11 Times
Square, New York, New York 10036,
Attn: Martin J. Bienenstock, Esq., and Brian S. Rosen, Esq.

and

O'Neill & Borges LLC,
250 Muñoz Rivera Ave., Suite 800,
San Juan, PR 00918- 1813,
Attn: Hermann D. Bauer, Esq.

(3) Puerto Rico Fiscal Agency and Financial Advisory Authority

O'Melveny & Myers LLP,
Times Square Tower, 7 Times Square,
New York, NY 10036,
Attn: John J. Rapisardi, Esq., Suzanne Uhland, Esq.,
Diana M. Perez, Esq.

and

Marini Pietrantoni Muniz, LLC,
Luis C. Marini-Biaggi,
Esq., MCS Plaza, Suite 500,
255 Ponce de León Ave.,
San Juan P.R. 00917;

(4) Official Committee of Unsecured Creditors

Paul Hastings LLP, 200 Park Ave.,
New York, NY 10166,
Attn: Luc A. Despins, Esq., Andrew V. Tenzer, Esq., Michael E.
Comerford, Esq., and G. Alexander Bongartz, Esq.

and

Casillas, Santiago & Torres LLC,
El Caribe Office Building,
53 Palmeras Street, Ste. 1601,
San Juan, PR 00901,
Attn: Juan J. Casillas Ayala, Esq. and Alberto J.E. Añeses Negrón, Esq.

(5) Official Committee of Retired Employees

Jenner & Block LLP,
919 Third Ave.,
New York, NY 10022,
Attn: Robert Gordon, Esq. and Richard Levin, Esq.,

and

Jenner & Block LLP,
353 N. Clark Street, Chicago,
IL 60654,
Attn: Catherine Steege, Esq. and Melissa Root, Esq.;

and

Bennazar, García & Milián, C.S.P.,
Edificio Union Plaza, PH-A,
416 Ave. Ponce de León,
Hato Rey, PR 00918,
Attn: A.J. Bennazar- Zequeira, Esq.;

(6) COFINA Senior Bondholders' Coalition

Quinn Emanuel Urquhart & Sullivan, LLP
51 Madison Avenue, 22nd Floor
New York, New York 10010-1603
Attn: Susheel Kirpalani, Esq., Daniel Salinas, Esq.

and

Reichard & Escalera
255 Ponce de León Avenue
MCS Plaza, 10th Floor
Attn: Rafael Escalera, Esq., Fernando Van Derdys, Esq.

(7) The Puerto Rico Funds

White & Case LLP
1221 Avenue of the Americas New York, NY 10036
Attn: John K. Cunningham, Esq., Glenn M. Kurtz, Esq.

and

White & Case LLP
200 S. Biscayne Blvd., Suite 4900
Miami, FL 33131
Attn: Jason N. Zakia, Esq., Cheryl T. Sloane, Esq.

and

Sánchez Pirillo, LLC
270 Muñoz Rivera Avenue, Suite 1110
San Juan, PR 00918
Attn: José C. Sánchez-Castro, Esq., Alicia I. Lavergne-Ramírez, Esq.

(8) Ambac Assurance Corporation

Curtis, Mallet-Prevost, Colt & Mosle LLP
101 Park Avenue
New York, NY 10178
Attn: Michael J. Moscato, Esq., Gabriel Hertzberg, Esq.

and

Ferraiuoli LLC
221 Ponce de León Avenue, 5th Floor
San Juan, PR 00917
Attn: Roberto Cámará-Fuertes, Esq.

(9) National Public Finance Guarantee Corporation

Weil, Gotshal & Manges LLP
767 Fifth Avenue
New York, New York 10153

and

Adsudar Muñoz Goyco Seda & Pérez-Ochoa, PSC,
208 Ponce de Leon Ave., Suite 1600
San Juan, PR 00936
Attn: Eric Pérez-Ochoa, Esq., Luis A. Oliver-Fraticelli, Esq.

(10) Assured Guaranty Corp.

Cadwalader, Wickersham & Taft, LLP
200 Liberty Street
New York, NY 10281
Atty: Howard R. Hawkins, Jr., Esq., Mark C. Ellenberg, Esq.

and

Casellas Alcover & Burgos P.S.C
P.O. Box 364924
San Juan, PR 00936-4924
Attn: Heriberto Burgos Pérez, Esq., Ricardo F. Casellas-Sánchez, Esq.

(11) Service Employees International Union (SEIU) and United Automobile
Aerospace and Agricultural Implement Workers of America (UAW)

Cohen, Weiss and Simon LLP
900 Third Avenue
New York, New York 10022-4869
Attn: Richard M. Seltzer, Esq., Peter D. DeChiara, Esq.,
Hiram M. Arnaud, Esq.

and

Monserrate Simonet & Gierbolini

101 San Patricio Ave.
Suite 1120
Guaynabo, PR 00968
Attn: Miguel Simonet Sierra

(12) PROSOL-UTIER

Bufete Emmanuelli, C.S.P.
P.O. Box 10779
Ponce, Puerto Rico 00732
Attn: Rolando Emmanuelli Jiménez, Esq. and
Jessica E. Méndez Colberg, Esq.

(13) Manuel Natal Albelo²

Roberto O. Maldonado Nieves
C/7 N.E. #344, Suite 1-A
Esq. Franklin D. Roosevelt
San Juan, Puerto Rico 00921

(14) Popular Democratic Party Caucus of the Puerto Rico Senate

Rafael M. Arrillaga Romany
15 Taft Street, Suite 402
San Juan, Puerto Rico 00911

(15) Ad Hoc Group of General Obligation Bondholders

Robbins, Russell, Englert, Orseck, Untereiner & Sauber LLP
2000 K Street NW
4th Floor
Washington, DC 20006
Attn: Lawrence S. Robbins, Esq., Gary A. Orseck, Esq.,
Mark T. Stancil, Esq.

² The following parties filed an objection in conjunction with Mr. Manuel Natal Albelo:

René Pinto Lugo, VAMOS, Movimiento de Concertación Ciudadana Inc., (VAMOS); and the following labor unions: Unión de Empleados de Oficina y Profesionales de la Autoridad de Edificios Públicos, (UEOGAEP); Unión Insular de Trabajadores Industriales y Construcciones Eléctricas Inc., (UITICE); Unión Independiente de Empleados de la Autoridad de Acueductos y Alcantarillados (UIA); Unión de Empleados de Oficina Comercio y Ramas Anexas, Puertos, (UEOCRA); Unión de Empleados Profesionales Independientes, (UEPI); Unión Nacional de Educadores y Trabajadores de la Educación, (UNETE); y la Asociación de Inspectores de Juegos de Azar, (AIJA).

Respectfully submitted on February 19, 2019 in San Juan Puerto Rico.

GODREAU & GONZALEZ LAW, LLC

By: /s/ Rafael A. González Valiente

Rafael A. González Valiente
P.O. Box 9024176
San Juan, PR 00902-4176
787.726.0077 (office)
787.360.0787 (cell)
rgv@g-glawpr.com

Counsel for Mark Elliot



Lawrence B. Dvores, *pro se*
28 Sherbrooke Parkway
Livingston, N.J. 07039
973-535-5000
LDvores@yahoo.com



Peter C. Hein, *pro se*
101 Central Park West Apt 14E
New York, New York 10023
212 403 1237
petercheinsr@gmail.com